

Statement of cash flows, indirect method	Actuals/Omani Rial/Unaudited	
	Standalone 01/01/2025-30/09/2025	Standalone 01/01/2024-30/09/2024
STATEMENT OF CASH FLOWS		
CONSOLIDATED AND SEPARATE		
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Profit (loss) before tax	(209,073)	25,845
ADJUSTMENTS TO RECONCILE PROFIT (LOSS)		
Adjustments for depreciation and amortisation expense	170,506	146,993
Adjustments for finance costs	102,559	82,703
Adjustments for losses (gains) on financial asset at fair value through profit and loss	(87,676)	(158,177)
Provision for employees' end of service benefits	13,840	17,396
Total adjustments to reconcile profit (loss)	199,229	88,915
Cash flows from (used in) operations before changes in working capital	(9,844)	114,760
WORKING CAPITAL CHANGES		
Adjustments for decrease (increase) in inventories	(163,958)	(155,245)
Adjustments for decrease (increase) in trade and other receivables	(447,146)	(290,867)
Adjustments for increase (decrease) in trade and other payables	758,594	414,361
Total adjustments to working capital changes	147,490	(31,751)
Cash flows from (used in) operations	137,646	83,009
Interest paid, classified as operating activities	(102,559)	(82,703)
Employees end of service benefits paid	(29,122)	(27,683)
Net cash flows from (used in) operating activities	5,965	(27,377)
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Purchase of property, plant and equipment, classified as investing activities	486,915	357,908
Net cash flows from (used in) investing activities	(486,915)	(357,908)
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds from borrowings	594,853	455,861
Net cash flows from (used in) financing activities	594,853	455,861
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	113,903	70,576
Net increase (decrease) in cash and cash equivalents	113,903	70,576
Cash and cash equivalents at beginning of period	62,010	62,656
Cash and cash equivalents at end of period	175,913	133,232